

## **STATUTES RELATED TO PERSONAL WATERCRAFT**

### **Senate Bill 39, Section 33**

- (a) The value for property tax purposes of any vessel, as defined by K.S.A. 32-1102, and amendments thereto, which is acquired or sold after January 1 and prior to September 1 of any taxable year shall be equal to the value determined therefor pursuant to K.S.A. 79-503a, and amendments thereto, multiplied by: (1) In the case of a sale, a fraction the numerator of which is the number of months, or major portion thereof, such vessel was owned by the record owner thereof during the taxable year in which such vessel was sold, and the denominator of which is 12; and (2) in the case of an acquisition, a fraction the numerator of which is the number of months, or major portion thereof, remaining in the taxable year after the date of acquisition by the record owner thereof, and the denominator of which is 12.
- (b) Notice of the acquisition or sale of any such vessel shall be provided by the record owner thereof to the appropriate county appraiser within 30 days after such acquisition or sale. Upon receipt of such notice, and after computation of the value of any such vessel in accordance with the provision of subsection (a), a notification or revised notification of value shall be mailed to the taxpayer.
- (c) Vessels acquired after September 1 of a taxable year shall not be subject to assessment and taxation for such year, except as provided by paragraph (1) of subsection (a).
- (d) The provisions of this section shall apply to all taxable years commencing after December 31, 2002.

### **32-1102 Definitions**

As used in article 11 of chapter 32 of the Kansas Statutes Annotated and amendments thereto, unless the context clearly requires a different meaning:

- (a) "Vessel" means any watercraft designed to be propelled by machinery, oars, paddles or wind action upon a sail for navigation on the water.
- (b) "Motorboat" means any vessel propelled by machinery, whether or not such machinery is the principal source of propulsion.

### **K.S.A. 79 301**

Personal property to be listed and assessed. All tangible personal property subject to taxation shall be listed and assessed as of the first day of January each year in the name of the owner thereof. Such listing and assessment shall be made as hereinafter provided.

### **K.S.A. 79 338**

Owner, lessee or operator of dock to notify assessor of watercraft and owners; information and forms; definitions. The owner, lessee or operator of any watercraft dock where any one or more watercraft are docked shall furnish the county wherein such watercraft dock is located a list of all watercraft docked thereat and a list of the names and addresses of the owners of said watercraft as of January 1, of each year and shall notify the county clerk or assessor of any watercraft docked at such premises after January 1, and before July 1, of each year. Such information shall be furnished in the manner and on forms prescribed by the director of property valuation. As used in this section the term "watercraft" shall mean "vessel" as defined by K.S.A. 82a-802, and the term "watercraft dock" shall include marina, wharf, pier, landing place, or boathouse.

**K.S.A. 79 339**

Same; failure to notify, class C misdemeanor. The owner, lessee, or operator of any watercraft dock where any one or more watercraft are docked who shall willfully and knowingly fail to submit a list of such watercraft and a list of the names and addresses of the owners of said watercraft in compliance with the provisions of K.S.A. 79-338 shall be guilty of a class C misdemeanor.

**K.S.A. 79 1462**

Same; refusal to give evidence; penalty. If any person required by the County Appraiser to give evidence as to any property, real or personal, refuses to be sworn or affirmed, or if having been sworn or affirmed, refuses to answer the questions or answers falsely or refuses to produce the records or documents touching the subject of inquiry, such person, upon conviction thereof, shall be fined in any sum not more than \$500 nor less than \$10, or imprisoned in the county jail no exceeding six months, or both.